

**CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES**

COMMISSIONER OF THE REVENUE

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EXEMPTION FOR DISABLED VETERANS AND SURVIVING SPOUSE OF MEMBER OF THE ARMED FORCES KILLED IN ACTION

Assessing Department:

Commissioner of the Revenue

Collecting Department:

Treasurer

Description:

This is an exemption for 100% service-connected disabled veterans and surviving spouses of members of the Armed Forces killed in action. This exemption will eliminate current real estate taxes for qualifying veterans and surviving spouses.

Applications are available online and may be mailed and accepted year round. We offer in-home assistance. **For more information contact the City of Salem Commissioner of the Revenue office at (540-375-3019).**

Rate or Fee
You must meet the following qualifications for a disabled veteran:
Disability of Veteran must be 100% service-connected AND permanent AND total.
Residence must be Veteran's primary residence (proof, such as resident State tax return, may be requested).
Spouse (if applicable) must also be identified.
For Qualifying spouse deceased Veteran must have died on or after January 1, 2011.
Qualifying spouse must not be remarried.
Required Documentation:
Certification of disability being: 100% service-connected, AND permanent, AND total.
You must meet the following qualifications for a surviving spouse:
Spouse must not be remarried.
Continue to occupy the real property as the principal place of residence.
Required Documentation:
Application must be filled out.
Certify that the real property is occupied as the surviving spouse principal place of residence.
Documentation from the United States of Defense indicating the date that the member of the armed forces was killed in action.

Legal Authorization:

Code of Virginia, Title 58.1, Subtitle III, Chapter 32, Article 2.3, Sections 58.1-3219.5-3219.10